

Finance Committee Regular Meeting
Minutes of the January 13, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 9:00 a.m. on Tuesday, January 13, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, Gohr and Uttke.

Also present: County Board Chairman Russ Kottke, Kolp, Ken Kamps, Janet Wimmer, Scott Smith, Jane Hooper, Russ Freber, Judge Storck, John Corey, Lifke and Ehler's representative Ken Herdeman.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Uttke and 2nd by Gohr to allow the chair to deviate from the agenda at his discretion. Motion Carried.

Motion by Schaefer and 2nd by Adelmeyer to approve December 9, 2014 regular committee meeting minutes as presented. Motion Carried.

Chief Deputy Sheriff, Scott Smith appeared to present information on the Electronic Control Device (ECD –aka Tasers) purchase request. According to Smith, this has been budgeted and part of the normal replacement schedule. Motion by Schaefer and 2nd by Gohr to approve appropriation of \$8,211 from Business Unit (BU) 2021 – Traffic Patrol for purchase of 8 Electronic Control Devices (aka tasers) with holsters and 10 power magazines and authorization for payment of vouchers when received. Motion Carried.

Smith presented a purchase request for pistols. According to Smith, this also is budgeted and part of the replacement schedule. Smith informed committee members that deputies have the option of purchasing retired pistols and these funds are returned to the BU. Motion by Uttke and 2nd by Gohr to approve appropriation of \$4,776 from Business Unit (BU) 2021 – Traffic Patrol for purchase of 8 Glock 21 Gen 4 with night sights and 2 Glock 30 with night sights and authorization for payment of vouchers when received. Motion Carried.

Smith presented a purchase request for ammunition. This wasn't included on the agenda however Smith requested to proceed with the purchase and present the request at February's meeting. Consensus by committee members was for Smith to proceed with the purchase and present information to the committee at February's meeting for approval.

Judge Storck appeared before committee members to provide information regarding the Court's budget. According to Storck, mental commitment cases increased significantly for 2014. Mental commitment cases along with sexually violent and guardianship cases can be contested which then requires two psychiatric evaluations. This wasn't realized at the time 2014 and 2015's budgets were prepared. To address the potential of being over budget in 2015, Courts is evaluating provider costs and the potential of contracting for services. Storck presented this information for committee member awareness and to inform them he will return in February to request re-appropriations between Business Units (BU) within his department to meet the 2014 deficit in BU 307 – Indigent Counselors.

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Storck continued with information on 2015's transition of Alcohol Court (BU 304) from Courts to Human Services and Health (BU 4847). Courts' budgeted \$42,302 for Alcohol Court in anticipation of receiving a grant award. The grant wasn't awarded. Human Services and Health (HHS) was awarded an \$80,000 grant which included Alcohol Court. Two part-time employees currently working for Alcohol Court don't have the required credentials for the coordinator position required by the HHS grant so their wage and benefit costs can't be recovered by this grant. The costs of wages and benefits for the two part-time employees average \$3,000 per month. Courts will request an extension of the \$42,000 grant to cover part-time employee expense until a full-time coordinator is hired. In the meantime, the two part-time employees are performing the duties of Alcohol Court and Storck asked guidance from committee members regarding their compensation. Consensus of committee members was to continue paying the Alcohol Court part-time employees.

Resolution No. 14-58 Water Heat Project – Jail Improvement and Sales Tax. The Fiscal Note set forth in Resolution No. 14-58 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$149,634 on 2015's adopted Budget. According to Russ Freber, Physical Facilities Director this has been an ongoing issue with the piping at the jail. One to two leaks per month are reported. Some are easier to fix than others. Pipes replaced 6-7 years ago are also beginning to fail. Engineering consultants attribute the failure due to the lack of circuit setters causing excessive pressure and increased corrosion. Freber also believes the problem is attributing to the high replacement rate of heat exchangers at the facility. According to Freber, the Buildings Committee supports moving forward with this resolution. Motion by Schaefer and 2nd by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-58 to the County Clerk. Motion Carried.

John Corey, Corporation Counsel Director appeared before committee members to present information on requests from department heads to carryover budgeted funds to the subsequent year. The process includes:

- Department manager/director discusses carryover request with Administrator.
- If Administrator agrees with request, department head/director presents request to committee of jurisdiction.
- If Committee of jurisdiction agrees with request, they must take formal action to recommend the Finance Committee approve the request and sponsor a resolution to County Board.

The resolution will include an Exhibit A providing the following information: Department making request, BU to which funds will be appropriated, amounts of original appropriation, amount requested for carryover, project/specific purpose and reason why funds weren't expended in budgeted year. Motion by Uttke and 2nd by Gohr to approve the carryover process presented. Motion Carried.

Julie Kolp, Finance Director provided information on the Budget Monitoring process. According to Kolp, the Finance Committee has authority over the budgeted Contingent Appropriation funds. Appropriations other than Contingent Appropriations must be approved by County Board. A draft Dodge County Budget Monitoring Process and sample resolutions

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demonstrating different versions of fund transfer request were presented to committee members. Discussion included a recommendation by committee members that department heads or committee of jurisdiction present a request to Finance Committee along with a recovery plan. Committee members were in consensus that the Finance Committee will not sponsor the resolution but will issue a fiscal note, listing each committee member's name and recorded vote.

Discussion continued with purchases over \$10,000. According to Kolp, these purchases don't go to Audit Committee. According to Corey, if the expenditure is for an account that is current, has been vouchered correctly, the county has the authority to make the purchase and budget was adopted, no review is necessary. Committee members agreed the Finance Director would continue to review operating expenditures over thresholds and capital improvement expenditures would go to County Board.

In conclusion, a preliminary list of potential February resolutions regarding Carryovers and fund transferred were presented. This included:

- Aging and Disability Resource Center (ADRC) Grant
- Land Resources and Parks Snowmobile Grant
- Highway Snow and Ice Appropriation
- HHS Deficit Appropriation
- Courts' Alcohol Courts Appropriation
- HHS Integrated Services Carryover
- Land Resources and Parks Carryover
- Clearview Carryover
- Emergency Management Carryover
- Monarch Cleanup Appropriation

Ken Herdeman, Ehler's Investment representative appeared to present an update on the County's investments with Ehlers. Ehler's is currently managing \$8.8 million of county's funds. Gross earnings for 2014 is \$85,724. After \$11,060 management fees, net earnings are \$74,664. The same amount invested in the Local Government Investment Pool (LGIP) would have earned \$7,676. Ehler's security restrictions are the same as LGIP's but because of the nature of the LGIP, LGIP's investments need to be more liquid causing a lower investment rate. Herdeman also provided a summary of county investments based on investment type and maturity.

The County Treasurer provided committee members copies of November 2014's report of working cash account and November and December 2014 county investment holdings for review. Patti Hilker, Treasurer will be working with Herdeman on short-term investments to enhance investment return and provide adequate cash flow.

The monthly county and quarterly state sales tax remittance reports were reviewed. December's 2014's remittance for October was \$484,997 compared to \$370,028 from the same period in 2013. The fiscal year remittance to date is \$5,954,084 compared to \$5,309,989 the same time period in 2013.

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Resolution No. 14-57 Simulcast Phase II Project. The Fiscal Note set forth in Resolution No. 14-57 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2015's adopted Budget. According to Kolp, Emergency Management didn't receive the Assistance to Firefighters grant funds budgeted in BU 2823 – Homeland Security for 2015. Of the \$332,000 budgeted, \$237,225 wasn't eligible for grant reimbursement and was county funded. Since there isn't any grant funding, Emergency Management is requesting \$237,225 be re-appropriated from BU 2823 – Homeland Security to BU 2801 – Central Communication. Motion by Schaefer and 2nd by Uttek to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-57 to the County Clerk. Motion Carried

Resolution No. 14-59 – Quad Axle Dump Trucks. The Fiscal Note set forth in Resolution No. 14-59 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2015's adopted Budget. Motion by Uttke and 2nd by Schaefer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 14-59 to the County Clerk. Motion Carried

Kolp presented information on Office of Management and Budget (OMB) Grant reform. According to Kolp, guidance regulations for grant management and reporting have undergone a major change in the past year. There are many components to the new regulations and different levels of complexity that could affect eligibility of future grant dollars for Dodge County. Kolp recommends a consultant to assist Dodge County with the implementation process. Baker Tilly provided a preliminary quote based on time and materials needed for implementation. Schenck will provide a quote after an onsite visit. Kolp requested support from the Finance Committee to start the consultant evaluation process for assistance in OMB grant reform implementation.

Dave Frohling, Finance Chairman reported he will be attending the Wisconsin County's Association Tax and Finance Steering Committee meeting in Stevens Point next Thursday.

Kolp reported Kronos is live with payroll for 2015 and everything is going well. Kronos continues to work with Sheriff's Telestaff, Clearview's Advance Scheduler and Highway's Activities. Throughout the process, the county is working on implementing efficiencies.

Next regular meeting is scheduled for Monday, February 9, 2015 at 9:00 a.m. in Room H & I - Auditorium on the 1st floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 12:10 a.m.


Gerald Adelmeyer,

Secretary